CHAPTER XXXI—HIS MAJESTY'S JAMAKHARCH ACCOUNTS.

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Explanation.

510. Receipts and payments in the treasuries on account of the British Government will appear in the treasury accounts under the Debt head " His Majesty's Jamakharch Accounts."

Receipts.

511. The receipts mainly consist of Postal collections, sale proceeds of ordinary and service postage stamps, cemetery receipts, fees realised under the Indian Christian Marriage Act, Birth, Death and Marriage Registration fees, British Income-tax, Fund subscriptions of officers lent to the Mysore State and fees for Madras University Examinations.

512. Application fees for the Madras University Examinations presented at the treasuries by private candidates will be accompanied by receipts in duplicate. One of them will be returned, duly signed by the Treasury Officer, to the candidate and the other forwarded to the Comptroller with the Jamakharch Account for transmission to the Pay and Accounts officer, Bangalore. In the Jamakharch Account, the Treasury Officer will distinctly note the amount received for credit of the Madras University Fund, specifying the names of the candidates, the examinations for which they appear, and the amount of fee received.

NOTE.—As the candidates will be supplied by the Registrar of the University of Madras with the required number of forms in connection with the examinations, and as they will, when paying fees into the treasury, present to the Treasury Officer the required form of receipt to be granted by the treasury, there will be no need for Treasury Officers to indent upon the Registrar for any forms. (*Madras Accountant-General's Circular No. T. 216—Gen. 4138, dated 10th July 1905.*)

Payments.

513. Payments to British Military, Civil and other pensioners, Ceylon and Hong-Kong pensioners, and Postmasters, interest on Government of India Securities, cemetery establishment and contingent charges, contingent charges of the British Marriage Registrars in Mysore and Imperial Transfer Receipts and Bills are debited to Jamakharch Accounts. These payments are made on instructions, either general or special, of the Comptroller, and in the case of pensions and interest on Government of India Securities, after the pension rolls and securities are enfaced for payment at the State Treasury by the Pay and Accounts Officer, Bangalore.

Accounts.

514. The receipts and payments should be recorded in a subsidiary register in Form 103 with full particulars of the nature of each transaction, and from these the statements of accounts in the prescribed form should be prepared for transmission to the Comptroller. These consist of original and supplemental accounts. The original accounts should take in the transactions of the whole district from the 1st to 15th of the month, except postal and money order transactions which will be exhibited exclusively in the supplemental Jamakharch account, irrespective of the dates of the transactions and be despatched with all the chalans and vouchers, so as to reach the Comptroller punctually on the 21st of the month. (*Vide No. 234, dated 23rd May 1889, from the officer in charge of the Hon'ble the Resident's Treasury*). The supplemental accounts will take in all transactions between the 16th and the end of the month (including postal and money order transactions from the 1st to 15th) and should be despatched so as to reach the Comptroller by the 12th of the month following. If holidays should happen to intervene between any of these dates, the treasuries should not close office without making adequate arrangements for the preparation and submission of the returns on due dates. The Treasury Officer should see that the dates on which the original and supplemental accounts are due for despatch are strictly adhered to, and he should insist on the Taluk Treasuries submitting their account by the 16th, and the 1st of the month following, respectively, so as to enable him to prepare and submit the respective accounts to the Comptroller by the dates fixed above. If the accounts of any taluk should at any time be delayed, the accounts of the remaining taluks and of the District Treasury

should be despatched in time, the accounts in arrears being incorporated with the account for the following month. Punctual observance of the dates fixed is very necessary in order that the Comptroller may have sufficient time to forward the consolidated accounts of the State to the Pay and Accounts Officer, Bangalore, by the dates fixed, (namely, 25th of the month for the original account, and the 15th of the month following for the supplemental account) for adjustment by paying to or receiving from the Pay and Accounts Officer the excess amount received or paid, as the case may be.

NOTE.—For the total receipts and payments on account of Jamakharch (whether pertaining to the original or the supplemental accounts) an abstract statement of receipts and payments in the prescribed printed form will be sent to the Comptroller with the monthly accounts. This will, of course, be in addition to the detailed original and supplemental accounts sent to the Comptroller.

Post Office.

515. The following is the special procedure prescribed for the transactions between the Post Offices and the Treasuries in the Mysore State :—

Treasury Pass Book.

1. (i) Each Head Post Office maintains a pass book, in the prescribed form, which is a complete record of all sums received from or paid into the District treasury and its Taluk treasuries (whether in cash or by transfer) by itself or any of its Sub-offices. The pass book will remain in the Postmaster's personal custody and he should himself make all the necessary entries in it and sign each entry.

(ii) Each Sub-office having dealings with a Taluk treasury will similarly keep a pass book in the prescribed form, in which should be recorded all sums received from or paid into the Taluk treasury by itself.

Remittances to Treasuries.

2. (i) Each remittance to a treasury by a Head Post Office is accompanied by the pass book and the original and the duplicate copies of the memorandum of remittance (Chalan) in the prescribed form.

(ii) The Treasury Officer will place his initials against the entry in the treasury pass book in acknowledgment of the remittance and return the book to the Head Postmaster. The

original and the duplicate copies of the memorandum of remittance will be retained by the Treasury Officer.

3. (i) A remittance by a Sub Post Office is accompanied by the pass book and the original, the duplicate and the triplicate copies of the receipt (Chalan) in the prescribed form.

(ii) The officer in charge of the treasury will attest the entry in the treasury pass book, retain the original and the duplicate receipt, and return the book and the triplicate receipt duly signed to the Sub-Postmaster.

Drawings from Treasuries.

4. Payments are made against letters of credit issued by the Deputy Accountant-General, Posts and Telegraphs, Madras. The letter of credit lapses at the close of the month for which it is issued.

5. (i) When money is to be drawn from a treasury by the Head Post Office, the voucher, in the prescribed form signed by the Head Postmaster, accompanied by the pass book is sent to the treasury.

(ii) The officer in charge of the treasury will initial the entry in the pass book and return it, with the money, to the Head Postmaster and will retain the voucher.

6. (i) When money is to be drawn from the treasury by Sub Post Offices, the pass book with the original and the duplicate copies of the voucher is sent to the treasury.

(ii) The officer in charge of the treasury will attest the entry in the pass book, retain the original voucher and return the book and the duplicate voucher with a note of payment written across the latter.

7. The memoranda of remittance or receipts and vouchers for payments into and drawings from treasuries will be prepared by the post offices with an indelible pencil and carbon paper and will be impressed with the postal oblong money order stamp.

Incorporation of Sub-office Transactions with Treasuries in the pass book of the Head Office.

8. Payments into and drawings from treasuries by the Sub Post Offices are communicated by them as they occur to the Head Post Office concerned accompanied by the treasury receipts and vouchers. The Postmaster of the Head Office enters the amounts represented by the Sub-treasury receipts and vouchers in the pass book of his own office and forwards the same with receipts and vouchers to the

officer in charge of the District treasury who will return them after attesting the entries in the pass book.

Revenue Money Orders.

9. The rules relating to Revenue Money Orders are contained in Chapter XII, Mysore Revenue Manual, Vol. I. Payments by the Post Office on account of Revenue Money Orders are not made in cash.

10. Revenue Money orders delivered to the village shanbhogs will be received in the Taluk Office invoiced in a list in the prescribed form. If the amount of any Revenue Money Order has not been credited by the shanbhog in the Revenue Accounts, owing to any irregularity in the remittance, the Revenue Money Order will be treated as "Refused" and sent by the Amildar to the Postmaster or Sub-postmaster at his headquarters under receipt. All Revenue Money Orders will, if their amounts have been credited by the shanbhog in the Revenue Accounts, be signed by the Amildar or in his absence, by the Taluk Sheristedar or the Taluk Head Gumasta, and presented daily at a convenient hour for payment by book-transfer at the Post Office (Head or Sub) at the headquarters of the Amildar, whether such Post Office is the office by which the shanbhog's village named in the Money Order is served or not.

11. The Postmaster or Sub-Postmaster at the headquarters of the Amildar will, in exchange for the Revenue Money Orders, give the Amildar a voucher in duplicate representing the value of all the Revenue Money Orders presented to the former by the latter. The words "Revenue Money Order" will be written in red ink at the top of the voucher. On the reverse of the voucher, the following entry will be made by the Postmaster or Sub-Postmaster under his signature: "Please debit the amount of this voucher to the Post Office by book transfer." The amount of this voucher will be entered by the Postmaster like other drawings from the Taluk treasury in the Pass Book, in the column headed "Amount drawn by transfer for Revenue or other official Money Order payments." The duplicate voucher should be signed and the entry in the Pass Book attested by the Taluk Treasury Officer, and the duplicate voucher and the Pass Book returned to the Postmaster immediately.

12. The amount of the original Revenue Money Order voucher will, on the day it is given by the Post Office, be shown in the Taluk treasury accounts on the receipt side as amount received on account of Land Revenue by book transfer and on the disbursement side as amount paid to the Post Office by book

transfer. The amount of Revenue Money Order vouchers will not be charged against the letter of credit of the Postmaster or Sub-Postmaster.

Postage Stamps.

13 Rules for the custody, supply and sale of postage stamps are contained in Appendix XXXII.